

# *Exhibit 7*

1 UNITED STATES DISTRICT COURT  
2 EASTERN DISTRICT OF NEW YORK  
3 Case No. 1:21-cv-05523 (MKB) (PK)

4 - - - - -x

5 STATE FARM MUTUAL AUTOMOBILE :  
6 INSURANCE COMPANY, and STATE FARM :  
7 FIRE and CASUALTY COMPANY, :

8 Plaintiffs, :

9 - vs - :

10 METRO PAIN SPECIALISTS, P.C., :  
11 et al, :

12 Defendants. :

13 - - - - -x

14 September 12, 2023  
15 10:35 a.m.  
16 50 Rockefeller Plaza  
17 New York, NY

18  
19 VIDEOTAPED DEPOSITION UPON ORAL  
20 EXAMINATION OF REGINA MOSHE, M.D., held at the  
21 above-mentioned time and place, before Randi  
22  
23 Friedman, a Registered Professional Reporter,  
24  
25 within and for the State of New York.

1 R. Moshe, M.D.

2 APPEARANCES:

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Attorneys for Plaintiffs

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5 New York, New York 10020

6 BY: JONATHAN MARKS, ESQ.

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7  
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12 BY: THOMAS A. LEGHORN, ESQ.

13  
14 RUSSELL FRIEDMAN LAW GROUP  
Attorneys for the Defendants, Reuven  
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16 400 Garden City Plaza, Suite 500  
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17 BY: NEIL FLYNN, ESQ.

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22  
23  
24  
25 (Appearances continued.)

1 R. Moshe, M.D.

2 (Appearances continued.)

3

4 KAUFMAN DOLOWIC & VOLUCK  
5 Attorneys for Defendants, Metro Pain  
6 Specialists, P.C., Tri-Borough New  
7 York Medical Practice, P.C., and  
8 Leonid Shapiro, M.D.

6

40 Exchange Place, 20th Floor  
7 New York, New York 10005  
8 BY: PETER STROILI, ESQ.

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20 ALSO PRESENT:

21 Andrea Ortega - Videographer

22 \* \* \*

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1 R. Moshe, M.D.

2 STIPULATIONS

3 IT IS HEREBY STIPULATED AND AGREED, by  
4 and among counsel for the respective parties  
5 hereto, that the filing, sealing and  
6 certification of the within deposition shall be  
7 and the same are hereby waived;

8 IT IS FURTHER STIPULATED AND AGREED  
9 that all objections, except as to form of the  
10 question, shall be reserved to the time of the  
11 trial;

12 IT IS FURTHER STIPULATED AND AGREED  
13 that the within deposition may be signed before  
14 any Notary Public with the same force and effect  
15 as if signed and sworn to before the Court.

16 \* \* \*

1 R. Moshe, M.D.

2 of these, but there are, in fact, quite a few  
3 instances in which CitiMed Management or a  
4 CitiMedical entity has rented space from an  
5 entity owned, in whole or in part, by a Yan Moshe  
6 entity; correct?

7 A Correct.

8 Q Do you believe -- does CitiMed  
9 Management believe, because that's who you're  
10 testifying as, does CitiMed Management believe  
11 that all of the space that was rented by an  
12 entity, in whole or in part by Yan Moshe, was  
13 rented at fair market value?

14 A Yes.

15 Q Would CitiMed Management or any of the  
16 CitiMedical entities ever have paid more than  
17 fair market value for the space?

18 A No.

19 Q Are you familiar with a building  
20 located at 9212 165th Street in Jamaica?

21 A Yes.

22 Q Do you know anything about who owns  
23 this building?

24 A Yan Moshe.

25 Q Do you know the actual entity that

1 R. Moshe, M.D.

2 owns it?

3 A 9212 Holdings, LLC, I believe.

4 Q If I told you it was 165 Holdings,  
5 LLC, would that refresh your recollection as to  
6 who the owner was or do you know one way or the  
7 other?

8 A It's either or.

9 Q Do you know?

10 A I mean, it's either 9212 or 165  
11 Holdings. I -- he's got a lot of companies.

12 Q Do you know anything about -- do you  
13 or CitiMed Management know anything about the  
14 acquisition of this property?

15 A No.

16 Q Do you or CitiMed Management have any  
17 information about how it was financed or any  
18 refinancing that might have been involved with  
19 this property?

20 A No.

21 Q So if there were any dealings with a  
22 bank, for example, Popular Bank, associated with  
23 the property about financing or refinancing with  
24 respect to this property, that would not be  
25 anything you would know anything about; correct?

1 R. Moshe, M.D.

2 A That is correct.

3 Q Okay. I'm showing you what's been  
4 marked as Deposition Exhibit No. 104, which  
5 appears to be a lease between CitiMed Management  
6 and 922 -- I guess you're right, 9220 165  
7 Holdings, LLC; do you see that?

8 A Yes.

9 Q Is this, in fact, the lease between  
10 9220 165 Holdings and CitiMed Management?

11 A Yes.

12 Q Under the terms of this lease, this  
13 looks like it was a 10-year lease; is that right?

14 A Yes.

15 Q This agreement provides for the rental  
16 of Units 3 and 4, but I don't see anywhere in  
17 here where it indicates how many square feet is  
18 being rented.

19 Do you, first of all, see any  
20 reference to the square footage that's being  
21 rented under this agreement?

22 A I mean, I saw this agreement awhile  
23 back. I wouldn't even know where to look for the  
24 square footage at this point.

25 Q Do you have any idea, does CitiMed



1 R. Moshe, M.D.

2 Management have any idea how many square feet was  
3 rented under this agreement?

4 A It's a pretty big location. I would  
5 say maybe combined, 10,000 square feet. Maybe a  
6 little less.

7 Q So under the agreement that's 104,  
8 CitiMed Management leased about 10,000 square  
9 feet?

10 A I think, give or take a few thousand  
11 square feet.

12 Q So -- and under this agreement,  
13 CitiMed Management is going to pay a base rent  
14 which is you understand is sort of -- is a flat  
15 amount for the use of space; correct?

16 A Yes.

17 Q And then there are additional amounts  
18 that are due under this lease for maintenance and  
19 repair, utilities and a portion of real estate  
20 taxes; is that correct?

21 A If that's what it says, then yes.

22 Q I'm asking you. Do I understand the  
23 lease right?

24 A Can you show me where it says that?

25 Q So if you look at the lease, it's

1 R. Moshe, M.D.

2 construction, taxes, utilities? Where would we  
3 see a record of that?

4 A So for electricity we pay directly on  
5 the conEdison site. For the water, we send a  
6 check to the New York City Water Board. For the  
7 taxes, we also send a check. So you would see  
8 that from the management company.

9 For the rent, the base rent, it would  
10 go to the holdings company. That check from  
11 management would go to the holding company. And  
12 for repairs, again, it's done by the landlord,  
13 then we'll issue a check to the landlord. If it  
14 was done by the construction company, then over a  
15 period, some kind of repair or whatever it is,  
16 then we'll issue a check to them from management.

17 Q We see on the ledgers and tax returns,  
18 lots and lots of checks to utilities; lots and  
19 lots of checks to real estate taxes.

20 How do we know whether it relates to  
21 this property or one of many other properties?

22 A So for the tax payment, Tatyana will  
23 usually write in the memo that it's a tax payment  
24 for such and such location. So usually for  
25 whatever location the services were performed and

1 R. Moshe, M.D.

2 the check is issued by CitiMed Management, we  
3 usually put it in the memo of the check.

4 Q How about for construction?

5 A Same concept.

6 Q There will be a memo -- there will be  
7 a notation in the memo as to what property it  
8 relates to?

9 A For the most part, about 90 percent,  
10 yes.

11 Q What was done with respect to Exhibit  
12 104 to determine whether the amount paid was fair  
13 market value?

14 A The square footage was based on the  
15 fair market value.

16 Q I understand that's what you're  
17 telling me, but what actually was done to  
18 establish that that was, in fact, the fair market  
19 value?

20 A Whatever would have been done, it  
21 would have been done from Yan's side.

22 Q In other words, Yan would have figured  
23 out whether it was the fair market value, and  
24 would have told you it was the fair market value,  
25 and you would have said, okay, I accept that?

1 R. Moshe, M.D.

2 A Yes, because any rent agreement that  
3 Yan and I have is always based on fair market  
4 value.

5 Q Understood. But what I'm trying to  
6 understand is how you determine what the fair  
7 market value was. And what I understand you to  
8 be saying is with respect to Exhibit 104, the way  
9 in which you determined what the fair market  
10 value was, was Yan Moshe would figure out what  
11 the fair market value was. He would have told  
12 you that he had determined what the fair market  
13 value was. He would have told you this is fair  
14 market value, and you would have accepted that  
15 without any further inquiry or investigation;  
16 correct?

17 A Seeing how it's coming from my  
18 brother, yes.

19 Q And so we're going to go through a  
20 number of different properties, but does the same  
21 hold true, then, for every single one of the  
22 properties that CitiMed Management or CitiMedical  
23 entities rented from a Yan Moshe entity, and by  
24 "the same" I mean your understanding is that they  
25 were fair market value; correct?

1 R. Moshe, M.D.

2 A Yes.

3 Q And the way in which you determined  
4 that they were fair market value was that it was  
5 determined by Yan Moshe; correct?

6 A I don't know if he obviously had some  
7 help from his attorney or whatever it is. Not  
8 just Yan Moshe.

9 Q But what Yan Moshe did to determine  
10 the fair market value of those properties was  
11 something he did, and you're not familiar with  
12 what it is he did?

13 A Yes.

14 Q That's correct in other words?

15 A Yes.

16 Q Okay. And he would have told you, I  
17 determined what the fair market value was, and he  
18 would have told that to you; correct?

19 A Yes.

20 Q Okay. And you would have accepted his  
21 explanation that it was fair market value without  
22 any review, examination, determination or  
23 anything else, correct, because he's your  
24 brother?

25 A He's my brother and he has no reason

1 R. Moshe, M.D.

2 to lie to me, so, yes.

3 Q Okay. In each of these cases, does  
4 CitiMed Management itself have any documentation,  
5 evidence, paperwork, anything itself that  
6 actually reflects an analysis of the fair market  
7 value of the rental agreements that it entered  
8 into with any of the Yan Moshe entities?

9 A No.

10 Q That information, if it exists, would  
11 be in the possession of Yan Moshe?

12 A Correct.

13 Q I'm showing you what has been marked  
14 as Deposition Exhibit No. 105. This appears to  
15 be another lease related to the same property.

16 Is this, in fact, a lease regarding --  
17 between 9220 165 Holdings and CMCS, LLC?

18 A Yes.

19 Q Okay. And here it seems to indicate  
20 that the office building contains approximately  
21 14,742 square feet.

22 Do you see that in the first recital,  
23 the first Whereas clause under Recital?

24 A Yes.

25 Q Under this lease, CMCS is going to

1 R. Moshe, M.D.

2 lease is 11,433 square feet; do you see that?

3 A I don't see that. Where are you?

4 Q No, no. I'm sorry. No, no. I'm  
5 sorry. It's in the next paragraph. "Tenant  
6 wishes to use and occupy approximately 5,894  
7 square feet."

8 A Yeah, I think you were looking at the  
9 zip code.

10 Q Yeah, I was looking at the zip code.  
11 Yes, I was. All right. And I guess -- I'm  
12 sorry; I forgot to ask this on Exhibit 104.

13 What was the space used for, the space  
14 that was governed by Exhibit 104, what was in  
15 that space?

16 A So it's used for the actual medical  
17 facility where we perform physical therapy,  
18 chiropractic services, exam rooms, reception  
19 area, as well as the MRI location in the Jamaica  
20 space.

21 Q Okay.

22 A Where it also has its own reception  
23 area, front desk, and space where the MRI machine  
24 is.

25 Q Okay. With respect to this lease,

1 R. Moshe, M.D.

2 CitiMed Surgery Center was built, and I was  
3 renting space from 9220 165 Holdings, LLC. If  
4 you look at the date, it's November 2016.

5 Q Okay.

6 A Okay. This was the original lease for  
7 the surgery center.

8 Q All right.

9 A Exhibit 105. As time went on, I guess  
10 we were looking to update the lease to January of  
11 2020, and I think some of the information here is  
12 incorrect.

13 Q When you say "here," you mean 106?

14 A Exhibit 106.

15 Q Is incorrect?

16 A Yes.

17 Q What information is incorrect?

18 A Well, CitiMedical I, PLLC should not  
19 be there. It should be a lease between 9220 165  
20 Holdings and the CitiMed Surgery Center. I'm not  
21 sure why this CitiMedical entity is in here.

22 Q Do you know why 106 had to be entered  
23 into? Why wasn't 104 and 105 sufficient to  
24 govern the spaces that you had already occupied?

25 A I am not sure if this was one of the



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2 things that the attorneys sent to Yan. I don't  
3 know. Usually whatever he gets from them, he  
4 passes it on to me.

5 Q When he passes it on to you, do you  
6 trust that he knows what he's doing and you say,  
7 all right, I'm going to sign it?

8 A Well, we already had an existing  
9 lease. I guess I didn't really look to see why  
10 CitiMedical I, PLLC was there. Since I saw it  
11 was the surgery center, I just signed off on it.

12 Q In terms of why -- why 106 was entered  
13 into, why Exhibit 106 was necessary, when 104 and  
14 105 already existed, that's not something that  
15 you know; correct?

16 A I'm not sure what was the concept of  
17 the lease in this regard, but, yeah.

18 Q In other words, yes, you don't know?

19 A Yes, I don't think this lease is  
20 necessary.

21 Q Okay. So why it was entered into, you  
22 don't know?

23 A Again, maybe his assistant said  
24 something to me. I don't know. I don't recall.  
25 But if it was produced, there was a necessity for

1 R. Moshe, M.D.

2 it. I'm just not sure what it is.

3 Q I'm showing you what's been marked as  
4 Deposition Exhibit No. 107. Deposition Exhibit  
5 No. 107 are checks that CitiMed Management wrote  
6 pursuant to the leases that are Exhibit 104, 105,  
7 106 for the use of space at 63-36 99th Street?

8 A No. It's pursuant to the lease on  
9 Exhibit 104.

10 Q 104, okay.

11 So CitiMed Management was only paying  
12 for CitiMed Management's space?

13 A For CitiMedical -- for the CitiMedical  
14 medical entity space.

15 Q Under Exhibit 104?

16 A Correct.

17 Q Who paid the rent under Exhibit 105?

18 A The CitiMed Surgery Center.

19 Q And who paid the rent under Exhibit  
20 106?

21 A So the rent on Exhibit 106 is the same  
22 rent as on Exhibit 105. That was also the  
23 surgery center.

24 Q So Exhibit 105 and 106 would have been  
25 paid by the surgery center directly?

1 R. Moshe, M.D.

2 A Yes. In the beginning, the payments  
3 may have been made by a CitiMed Management  
4 company.

5 Q So if we see checks from CitiMed  
6 Management to this holding company, how would we  
7 know which lease they were under?

8 A So if you look at Exhibit 107, if you  
9 look at the memo --

10 Q Yeah.

11 A -- it says over there, Jamaica + MRI.

12 Q Okay.

13 A So that means that was not the surgery  
14 center. That means this is the physical office  
15 space for the CitiMedical medical entity plus  
16 MRI. Plus the MRI location.

17 Q So if we go to the third page, see  
18 where it says CMCS0218?

19 A Third page?

20 MR. LEGHORN: Third page. He's  
21 looking to that.

22 BY MR. MARKS:

23 Q The Memo section.

24 A My third page --

25 Q Third page of 107, there's a Check No.